

**GOVERNMENT OF TELANGANA
ABSTRACT**

Telangana Goods and Services Tax Rules, 2017 (Telangana Act No.23 of 2017) –
Further Amendments on Rates of Tax - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 40

Dated: 05-05-2022

Read the following:-

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. G.O.Ms No. 19, Revenue (CT-II) Department, Dt. 05-03-2022.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 21/2021 - Central Tax (Rate), dt. 31-12-2021.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 22/2021 - Central Tax (Rate), dt. 31-12-2021.
5. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 15-03-2022.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt.05.04.2022

NOTIFICATION No. 21/2021 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, and in supersession of notification No. 14/2021- State Tax (Rate), issued in G.O. Ms No. 19, Revenue (CT-II) Department, Dt. 05-03-2022 hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

AMENDMENTS

In the said notification, -

- (a) in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- (b) in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"171A1	64	Footwear of sale value not exceeding Rs.1000 per pair."
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2. This notification shall come into force with effect from 1st day of January, 2022.

NOTIFICATION No. 22/2021 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification No. 15/2021- State Tax (Rate), issued in G.O. Ms No. 19, Revenue (CT-II) Department, Dt. 05-03-2022 hereby makes the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette

(PTO)

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Part-I, Extraordinary No.191/A, Dt:30.06.2017 and as amended subsequently from time to time namely:-

AMENDMENT

In the said notification, in the TABLE, against serial number 3,-

- (1) in column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (3) in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.
2. This notification shall come into force with effect from 1st day of January, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of Commercial Tax, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.
The Law (A) Department.
The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER